per one thousand gallons. Except where otherwise provided for under a separate Agreement with the Municipal Council.

All arrears of water charges, metre rent and other charges due to the department or Municipal Council shall be recoverable from the consumer as arrears of land revenue.

30 0 K. R. SUNDARA RAJ, *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KRISHNARAJANAGAR.

Notification dated 15th February 1963.

No. H.C. 54/62-63. It is hereby notified for the general information of the public that the Municipal Council at their meeting held on 29th November 1962 have unanimously resolved to adopt the model rules for the levy of collection of a tax on arts, professions, trades and callings and on offices and appointments within the limits of the Town Municipal Council, Krishnarajanagar in accordance with the Model Rules, framed by Government in their Order No. L. 12370-ML-82-51-15, dated 6th February 1952. Draft copy of the rules is available in the Municipal Office and they may be perused in the Municipal Office during office hours.

Any inhabitant of the Krishnarajanagar Town, objecting to the proposed adoption of rules by the Municipal Council, may send their objection, if any, within one month from the date of this notification to the President, Town Municipal Council, Krishnarajanagar. Objections received after the due date will not be considered.

3050 ....., *President.*

Notification No. L. 12370—ML 82—51—1, dated Bangalore, 6th February 1952.

In exercise of the powers conferred by Section 46(1) (h) read with Section 61 (b) (xi) of the Mysore Town Municipalities Act, 1951, (Mysore Act XXII of 1951), Government of Mysore is pleased to make the following Model Rules for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments in the Town Municipalities in the State :—

Rules.

1 Every person who, within the Municipal Limits, exercises a profession, art or calling or holds an office or appointment—public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations shown in schedule I appended to these rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such persons will be placed.

2 The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desired).

3 No person shall be liable to be taxed under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4 When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under difference names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5 On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I. (SEE Rule-1).

Rates of tax on arts, professions, trades and callings.

Class I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amount to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards—

Yearly Rs. 50 :—

1 Carrying on business as a company ;
2 Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents.
3 Bankers, money lenders, money changers and pawn brokers ;
4 Editors and proprietors of newspapers ;
5 Brokers and dealers in securities, shares or bills of exchange ;
6 Practising barristers, advocates, High Court Vakils, solicitors, attorneys, pleaders and Law Agents ;
7 Practising medical practitioners of all kinds including hakims and vaidyas.
8 Dentists and Veterinary Surgeons.
9 Owners and farmers of markets and toll farmers ;
10 Architects and Civil Engineers ;
11 Keepers of hotels, lodging houses or boarding houses ;
12 Builders and surveyors ;
13 Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds ;
14 Professional artists, photographers, actors, owners or managers of circuses of theotrical companies, musicians and dancers ;
15 Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages ;
16 Artizens ;

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards Rs. 25.

Class III.

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards Rs. 12

Class IV.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards Rs. 8

Class V.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs. 4.

Note :—The foregoing classification is subject to the following provisos namely :—

Proviso 1.— No owner of a cotton press shall be placed in any class below class II.

Proviso 2.— No wholesale trader, Bankers, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-Owner or factory owner shall be placed in any class below Class III.

Proviso 3.—No abkari renter (other than a mere liquor shop-keeper, Editor or Proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV).

Proviso 4.—No boat-owner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel lodging house or boarding house and no builder, surveyor or owner of a warehouse or press other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule* 5)

.....Town Municipality.

Division No.....

No.	Name of Party	Assessment in previous year		Occupation Address	Monthly or annual income or other basis of assessment.	Proposed Assessment		
		No.	Amount Rs.			Class	Amount Rs.	Number

..... *President.*

Notification dated 15th February 1963.

No. H. C. 54/62-63. It is hereby notified for the General Information of the public that the Municipal Council at their meeting held on 29th November 1962 have unanimously resolved to adopt the Model Bye-Laws for the levy of collection of a tax on arts, professions, trades and callings and on offices and appointments within the limits of the Town Municipal Council, Krishnarajanagar in accordance with the Model Bye-Laws framed by Government in their Order No. L. 12252-ML-82-51-16, dated 6th February 1952. Draft copy of the Bye-Laws is available in the Municipal Office and they may be perused in the Municipal Office during office hours.

Any inhabitant of the Krishnarajanagar Town, objecting to the proposed adoption of Bye-laws by the Municipal Council, may send their objection, if any, within one month from the date of this notification to the President, Town Municipal Council, Krishnarajanagar. Objections received after the due date will not be considered.

....., *President.*

ANNEXURE.

Notification No. L. 12252-Ml. 82-51-16, dated Bangalore, 6th February 1952.

In exercise of the powers conferred by Section 48 (1) (i) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951, Government of Mysore is pleased to make the following Model Bye-laws for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments.

Bye-Laws relating to Profession Tax.

1 On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf.

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2 Every employer or the head or secretary or manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October every year furnish—

(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons ; and

(b) the particulars in regard to any company of which such employer, head, secretary or Manager, as the case may be, is the agent.

3 Notwithstanding anything contained in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the Bye-law shall within fifteen days of so commencing give information of the fact to the President or other persons authorised by him in this behalf.

4 Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within fifteen days of such change, give intimation thereof to the President or other person authorised by him in this behalf.

5 Any infringement of these bye-laws by any person shall be punishable with fine which may extend to Rupees fifty.